

INSTRUCTIONS FOR FORM SCGR-1

(Gasoline Tax Refund Claim)

(Rev. Nov 2004)

Refundable Gasoline Tax:

California law authorizes a refund of the state gasoline tax paid when the purchaser uses the gasoline for purposes other than operating motor vehicles upon the public highways of the state (with certain exceptions) or for other refundable purposes. Examples of other refundable purposes include:

- Gasoline used in the operation of farming or other equipment on private property.
- Gasoline exported from California.
- Gasoline used in propelling passenger-carrying vehicles for public paratransit purposes.

For further details and specific eligibility requirements, refer to the *California Motor Vehicle Fuel License Tax Law*, Revenue and Taxation Code, Part 2 of Division 2.

NOTE: Claims for refund must be filed within three (3) years from the date that gasoline was purchased.

To claim a refund, complete Form SCGR-1, Gasoline Tax Refund Claim

Form SCGR-1 – Line Item Instructions

Check the applicable boxes above Name. Renewal claimants – enter the SCO account number if known.

- Line 1. Enter the claimant's complete name and dba (doing business as), if applicable, and the federal tax identification number.
- Line 2. Enter the complete mailing address and check the box above if address has changed since the last claim.
- Line 3. Enter the street address for the operation location if it's different from the mailing address.
- Line 4. Enter a daytime telephone number, fax number, and e-mail address (if available).
- Line 5. Filing Period: Enter a calendar year or other filing period. Claims are filed for a calendar year, except:
- A. If, at the end of one of the first three-calendar quarters, the claimed refund exceeds \$750, the claim may be filed for the quarterly period(s), or
- B. If the refund is for exported fuel, the claim may be filed at any time.
- Line 6. Enter the total number of gallons purchased and received from Schedule A, Invoice Summary. Exception – If an inventory basis is used, enter the amount from Schedule D, Line 12.
- Line 7. Enter the gallons of gasoline used for refundable operations. Exception: If an inventory basis is used, enter the amount from Schedule D, Line 10.
- Line 8. Subtract line 7 from line 6 and enter the result on line 8.
- Line 9. Multiply line 7 by \$0.18 (Paratransit operations, use \$0.06) and enter the result on line 9. If this amount is greater than \$500, complete Schedule B; for a farm operation, complete Schedule C.
- Line 10. Check the box that describes the type of operation that used "refundable fuel." If the operation is not listed, check the "Other" box and enter a description of the type of operation. For instance: Construction, Commercial Boat, Pleasure Boat, Timber, or Private Road.
- Line 11. Check the "Specific" box if the number of refundable gallons is specifically identified and documented. Check the "Percentage" box when the number of gallons claimed is determined based on a percentage of the total purchases; in the space provided, explain how the percentage was derived. If neither is applicable, explain the method used to calculate the refundable gallons.
- Line 12. Enter the number of licensed and unlicensed vehicles and other equipment used in the consumption of gasoline.

CERTIFICATION: Claimants must sign with an original signature under penalty of perjury.

PENALTY FOR FALSE CLAIM

Any person who willfully makes or subscribes to a claim for refund under this article which he or she does not believe to be true and correct as to every material matter, shall be guilty of a felony, and upon conviction thereof shall be subject to the penalties prescribed for perjury by California law.

RECORDS: Original purchase invoices and usage logs or any other evidence supporting the claim must be kept for four (4) years from the date of refund issuance.

- The Controller may, upon demand, examine the books and records of the claimant.
- The claim shall be denied if the claimant fails to produce the books or records that the Controller requests.